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Dated: November 19, 2007 Signature: /Mark D. Russett/
Mark D. Russett, Reg. No. 41,281

Docket No.: 68099 (303421)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hiroyuki Tawada et al.

Application No.: 10/506,955

Filed: November 17, 2004

For: **PROCESS FOR PRODUCING OPTICALLY
ACTIVE SULFOXIDE DERIVATIVE**

Confirmation No.: 6911

Art Unit: 1624

Examiner: B.L. Coleman

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

Applicants are in receipt of the Office Communication dated July 19, 2007, and now submit this response. A request for an extension of time is filed herewith, and this response is believed to be timely filed.

Please enter the amendments herein and consider the remarks that follow:

AMENDMENTS TO THE CLAIMS are reflected in the listing of claims beginning at page 2 of this paper.

REMARKS/ARGUMENTS begin at page 6 of this paper.